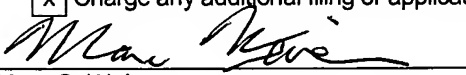


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AMENDMENT TRANSMITTAL LETTER			Docket No. 1691-0177PUS2		
Application No. 10/809,398-Conf. #7540	Filing Date March 26, 2004	Examiner M. J. Song	Art Unit 1722		
Applicant(s): Hiroyuki FUKUYAMA et al.					
Invention: SINGLE CRYSTALLINE ALUMINUM NITRIDE FILM, METHOD OF FORMING THE SAME, BASE SUBSTRATE FOR GROUP III ELEMENT NITRIDE FILM, LIGHT EMITTING DEVICE AND SURFACE ACOUSTIC WAVE DEVICE					
<b>MS Amendment</b> Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450					
Transmitted herewith is an amendment in the above-identified application. The fee has been calculated and is transmitted as shown below.					
<b>CLAIMS AS AMENDED</b>					
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	9	- 20 =		x	
Independent Claims	2	- 3 =		x	
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
<b>TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:</b>					0.00
<input checked="" type="checkbox"/> Large Entity <input type="checkbox"/> Small Entity					
<input checked="" type="checkbox"/> No additional fee is required for this amendment.					
<input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed.					
<input type="checkbox"/> A check in the amount of \$ _____ is enclosed.					
<input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.					
<input checked="" type="checkbox"/> The Director is hereby authorized to charge and credit Deposit Account No. <u>02-2448</u> as described below. A duplicate copy of this sheet is enclosed.					
<input checked="" type="checkbox"/> Credit any overpayment.					
<input checked="" type="checkbox"/> Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.					
 Marc S. Weiner Attorney Reg. No.: 32,181				Dated: <b>SEP 7 2006</b>	
BIRCH, STEWART, KOLASCH & BIRCH, LLP 8110 Gatehouse Road Suite 100 East P.O. Box 747 Falls Church, Virginia 22040-0747 (703) 205-8000					

REG



Docket No.: 1691-0177PUS2  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Hiroyuki FUKUYAMA et al.

Application No.: 10/809,398

Confirmation No.: 7540

Filed: March 26, 2004

Art Unit: 1722

For: SINGLE CRYSTALLINE ALUMINUM  
NITRIDE FILM, METHOD OF FORMING THE  
SAME, BASE SUBSTRATE FOR GROUP III  
ELEMENT NITRIDE FILM, LIGHT  
EMITTING DEVICE AND SURFACE  
ACOUSTIC WAVE DEVICE

Examiner: M. J. Song

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated June 7, 2006, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks** begin on page 4 of this paper.